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July 30, 2009

Via Electronic Filing & U.S. Mail

The Hon. Charles L. A. Terreni Chief Clerk SC Public Service Commission Post Office Drawer 11649 Columbia, SC 29211

RE: TracFone Wireless Inc.

Our File: 34395/01500 Docket No.: 2009-144-C

Dear Mr. Terrini:

Enclosed for filing is the Rebuttal Testimony of F.J. Pollak on behalf of TracFone Wireless, Inc. in the above referenced docket, along with a legal memorandum that is being filed as Exhibit 1 to that testimony. If you have any questions or concerns, please do not hesitate to contact me.

Very truly yours

Jeremy C. Hodges

Enclosure

cc: C. Lessie Hammonds, Office of Regulatory Staff (via U.S. Mail)

Mitchell F. Brecher, Esq. (via e-mail/.pdf) Debra McGuire Mercer, Esq. (via e-mail/.pdf)

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